

CITY OF EAU CLAIRE

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY Year Ended December 31, 2004

<i>Function and Activity</i>	Balance Jan. 1, 2004	Additions	Deductions	Balance Dec. 31, 2004
General government:				
City manager	\$ 2,210,264	\$ 18,465	\$ 1,139,926	\$ 1,088,803
Finance	3,729,898	44,000	255,225	3,518,673
Human resources	8,500	-	-	8,500
Land use planning	951,734	-	-	951,734
Total general government	6,900,396	62,465	1,395,151	5,567,710
Public safety:				
Police	1,161,056	59,449	41,170	1,179,335
Fire	2,697,565	6,300	-	2,703,865
Total public safety	3,858,621	65,749	41,170	3,883,200
Public works	114,330,773	174,587	111,379	114,393,981
Parks and recreation	10,337,516	208,136	112,298	10,433,354
Community development	3,155,341	-	594,853	2,560,488
Library	12,060,107	736,000	2,395,692	10,400,415
Health	194,121	-	19,714	174,407
Construction in progress	613,378	10,858,635	-	11,472,013
Total general capital assets	\$ 151,450,253	\$ 12,105,572	\$ 4,670,257	\$ 158,885,568

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.